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PART II—Section 4

**Statutory Rules and Orders issued by the
Ministry of Defence**

MINISTRY OF DEFENCE

New Delhi, the 5th December, 1964

S.R.O. 411.—The following amendments made by the Belgaum Cantonment Board, in exercise of powers conferred by clauses (32), (33) and (34) of section 282 and section 283 of the Cantonments Act, 1924 (2 of 1924) to the byelaws for the regulation, conservation and protection from injury, contamination or trespass of sources and means of public water supply. The construction and maintenance of connections with water works and the regulations of all matters and things relating to the supply and use of water including the collection and recovery of charges therefor and the prevention of evasion of the same, published with the Notification of the Government of India, in the Ministry of Defence, S.R.O. No. 220, dated 18th August, 1962, are published for general information, the same having been previously published and having been approved and confirmed by the Central Government as required by sub-section (1) of section 284 of the said Act, namely:—

In the said bye-laws—

- (i) in bye-law 9 for the words “connecting fee” the word “deposit” shall be substituted.
- (ii) in bye-laws 10 and 11, for the figures “24½” the figures “20” shall be substituted.
- (iii) in bye-law 17, the words, letters and figure “on payment of a fee of Rs. 5” shall be omitted.
- (iv) in bye-law 26, the words “on grounds of area, locality, pressure of water, situation etc.” shall be added at the end.
- (v) for bye-law 27, the following bye-law shall be substituted, namely:—

“27. The Cantonment Board shall be at liberty to withdraw and curtail the supply of water when it appears necessary to do so for the purpose of maintaining sufficient supply of water for the domestic use by inhabitants of the Cantonment or due to any accident, drought, or other unavoidable cause”.
- (vi) in bye-law 29, for the figures “30” the figures “28” shall be substituted.

(vii) For bye-law 32, the following bye-law shall be substituted, namely:—

"32. Where a meter is out of order for any period exceeding one week, no rent shall be charged for the meter for the period it is out of order. In such a case, consumption recorded during the corresponding week or weeks during the year immediately preceding or where such record is not available, such data as the Executive Officer considers most suitable, shall be deemed to be the basis for working out the charge, and the quantity so arrived at shall be deemed to be the actual consumption and the decision of the Executive Officer in the matter shall be final."

[File No. 12/8/G/L&C/62/3545-C/D(Q&C).]

New Delhi, the 7th December 1964

S.R.O. 412.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government hereby notifies that under clause (b) of sub-section (3) of the said section 13, the District Magistrate, 24 Parganas, Alipore, has nominated Shri B. N. Bhattacharjee, Magistrate of the first class, as a member of the Cantonment Board, Barrackpore vice P. N. Mullick, Magistrate of the first class.

[File No. 19/19/G/L&C/64/3623-C/D(Q&C).]

New Delhi, the 15th December 1964

S.R.O. 413.—In exercise of the powers conferred by Section 60 of the Cantonments Act, 1924 (2 of 1924) and in supersession of the notification of the Government of India in the Ministry of Defence, No. S.R.O. 96, dated 19th February, 1955, the Cantonment Board, Dehra Dun, after having complied with the provisions of Sections 61 and 62 of the said Act and with the previous sanction of the Central Government hereby imposes a tax called Trade and Profession Tax on every person engaged in any trade, profession or calling with the limits of Dehradun Cantonment of the nature of the categories mentioned in Column 2 of the Schedule hereto annexed at the rates shown against each in Column 3 thereof, subject to the following conditions, namely:—

- (a) a person carrying on more than one trade, profession or calling, shall be liable to pay the whole tax in respect of the trade, profession or calling for which the rate of tax is the highest, and half the tax in respect of the remaining.
- (b) a person carrying on trade, profession or calling in more than one premises shall be liable to pay the tax separately for each premises.
- (c) a person carrying on any trade, profession or calling during the first or the second half year, alone shall be liable only to pay two-thirds of the tax payable for the whole year.
- (d) the aggregate amount payable by a person in any one year, shall not exceed rupees two hundred and fifty.

2. Nothing contained in this notification shall—

- (i) apply to Tapkeshwar fair; or
- (ii) empower the levy of any tax on—
 - (a) any person subject to the Army Act, 1950;
 - (b) any person who is mainly dependent on agriculture as the means of livelihood;
 - (c) any person who is a widow;
 - (d) any cooperative society; or
 - (e) any person in the service or employment for fixed remuneration, whether on a daily, weekly or monthly basis.

SCHEDULE

Serial No.	Category	Amount
1	2	3
		Rs.
1	Advertising agent	8.00
2	Arms and ammunition	15.00
3	Arms repairer	5.00
4	Atta or rice chakki (water)	15.00
5	Atta or rice chakki (machine)	20.00
6	Auctioneer	15.00
7	A.S.C. contractor for bread	20.00
8	A.S.C. contractor for charcoal	25.00
9	A.S.C. contractor for chicken, eggs or fish	30.00
10	A.S.C. contractor for fruit, dry or fresh	50.00
11	A.S.C. contractor for fuel-wood	50.00
12	A.S.C. or dairy farm contractor for grass, fodder or bhoosa	50.00
13	A.S.C. contractor for ice	15.00
14	A.S.C. contractor for lime quick	20.00
15	A.S.C. or dairy farm contractor for milk	50.00
16	A.S.C. contractor for mutton (dressed or on hoof)	150.00
17	A.S.C. contractor for mineral water	15.00
18	A.S.C. contractor for onions	20.00
19	A.S.C. contractor for potatoes	30.00
20	A.S.C. contractor for prok or pork products	25.00
21	A.S.C. contractor for transport (including starting or terminal)	50.00
22	A.S.C. contractor for vegetables	50.00
23	A.S.C. contractor not specified above	25.00
24	Automobile workshop	20.00
25	Banker or financier	40.00
26	Bakery	60.00
27	Bakery produce	15.00
28	Barber	1.00
29	Barber saloon (more than 2 barbers)	8.00
30	Battery charging	5.00
31	Bicycle shop (including hire or repair)	15.00
32	Bicycle hire	5.00
33	Bicycle repairer	8.00
34	Blacksmith, cooper, brass or tin-smith	3.00
35	Maker of trunks, buckets	8.00
36	Book binder or paper bag maker	5.00
37	Books and stationery	10.00
38	Bus service local	100.00
39	Building material (timber, cement, bricks, bajri, sand, stone, lime)	25.00
40	Bhoosa, grass or any other fodder	15.00
41	Carpets, furs or shawls	15.00
42	Chicks, baskets, ropes, mats	5.00
43	Carpenter shop	5.00
44	Chemist and druggist	10.00
45	Cobbler	1.00
46	Contractor for buildings and roads	
	(a) Total works upto Rs. 25,000/- in a year	20.00
	(b) Total works upto Rs. 50,000/- in a year	40.00
	(c) Total works over Rs. 50,000/- in a year	60.00
	(d) Total works over Rs. 100,000/- in a year	75.00
47	Contractor for supply of furniture or stores	
	(a) Total supply upto Rs. 5,000/- in a year	10.00
	(b) Total supply upto Rs. 25,000/- in a year	25.00
	(c) Total supply over Rs. 25,000/- in a year	50.00
	(e) Total supply over Rs. 50,000/- in a year	75.00

Serial No.	Category	Amount
1	2	3
		Rs.
48	Cloth merchant, including ready made garments, umbrellas	20 00
49	Dentist	10 00
50	Dealer in cattle, pigs, goats or sheep	30 00
51	Crockery, cutlery or glass ware	15 00
52	(a) Dairy (i.e. selling butter, etc., in addition to milk or keeping more than 4 buffaloes and less than 9 buffaloes)	20 00
	(b) Keeping more than 9 Buffaloes	40 00
53	Barthen ware	5 00
54	Dealer in cotton or dhunia	5 00
55	Electrical goods & fittings (including hire)	10 00
56	Dyer	5 00
57	Electrician (shop)	5 00
58	Electrical contractor	
	(a) Total work in a year not exceeding Rs. 10,000/-	15 00
	(b) Total work in a year exceeding Rs. 10,000/-	25 00
	(c) Total work in a year exceeding Rs. 25,000/-	50 00
59	Factory or mill not other-wise specified	
	(a) Employing 20 persons or less	25 00
	(b) Employing not more than 100 persons	100 00
	(c) Employing more than 100 persons	250 00
60	Fruits and vegetables	15 00
61	Fortune teller including hawker	4 00
62	Fuel-wood, charcoal, coke or coal	15 00
63	Fire-works	8 00
64	Furniture, manufacture, sale or hire	15 00
65	General merchandise (knitting wool, toilet, ordinary hosiery, toys, cigarettes, bidis, matches, torches, belts, threads, buttons, toffees, fruit drops, etc., ordinary crockery, stationery, nails, shoes.)	
66	General stores (general merchandise, purchase articles, cloth, trunks, utensils, etc.)	15 00
67	Glass bangles	45 00
68	Gold-smith	8 00
69	Grains	20 00
70	Halwai (including milk and tea)	15 00
71	Hotel (with lodging)	15 00
72	Hawker of bakery products	25 00
73	Hawker of baskets, ropes, chicks	8 00
74	Hawker of chat	5 00
75	Hawker of cloth	8 00
76	Hawker of channa, chabina, ground nuts, etc.	10 00
77	Hawker for ironing of clothes	5 00
78	Hawker of fire-wood or charcoal	5 00
79	Hawker of fruits and vegetables	4 00
80	Hawker of fish	8 00
81	Hawker of hosiery of haberdashery goods	8 00
82	Hawker of ice cream or candy	8 00
83	Hawker of glass bangles	8 00
84	Hawker of manjan, scents etc.	5 00
85	Hawker of mutton	6 00
86	Hawker of poultry, eggs	8 00
87	Hawker of pork	10 00
88	Hawker of saw dust	8 00
89	Hawker of toys	8 00
90	Hawker of utensils (on cash or old clothes)	3 00
91	Hardware or paints	5 00
92	Hire of crockery, cutlery, tents, shamianas	15 00
93	Ice vendor	4 00
94	Insurance agent	10 00

Sl. No.	Category	Amount
1	2	3
		Rs.
95	Hawker of fire-wood, bhoosa or fodder by animals carts	8.00
96	Khukries (manufacture or sale)	8.00
97	Kabari shop	8.00
98	Kabari hawkers	5.00
99	Keeper of a cinema for which admission is charged	20.00 per month or part.
100	Keeper of a merry-go-round, hindolas or charki	4.00 per month or part
101	Lime stone (river produce) contractor, collection, stacking	20.00
102	Lime stone (quarries) contractor, collection, stacking	100.00
103	Liquor or beer, whether country made or imported	40.00
104	Legal practitioner	10.00
105	Laundrer (hand)	5.00
106	Laundrer (machine)	12.00
107	Medical practitioner (alopathic or homoeopathic)	10.00
108	Milk seller	8.00
109	Mineral water factory	25.00
110	Mineral water, sharbat, ice	12.00
111	Motor mechanic	8.00
112	Mutton shop	25.00
113	Newspaper agent	10.00
114	Optician, eye speicalist or dealer in spectacles	10.00
115	Parchuni articles (atta, dal, rice, sugar, ghee, condiments, kerosene-oils, sugar, siras, cigarettes, bidis, matches, vinegar, dry onions, potatoes grains etc.)	20.00
116	Painter or sign board writer	8.00
117	Pansari (including condiments, dry fruits, syrups unani and ayurvedic medicines etc.)	10.00
118	Photographer or photo goods dealer	10.00
119	Photographer (street)	5.00
120	Piggery contractor or supplier of pork and other piggery products	25.00
121	Purchaser of fruit crop for re-sales—	
	(a) upto Rs. 500/-	5.00
	(b) upto Rs. 1000/-	10.00
	(c) above Rs. 1000/-	20.00
122	Pan	3.00
123	Pan, bidis and cigarettes	8.00
124	Petition or letter writer	3.00
125	Petrol pump or dealer in petrol, mobil oil and lubricants	25.00
126	Picture framer	5.00
127	Provisions tinned	10.00
128	Printing press	20.00
129	Radios or loud-speakers (sale or hire)	10.00
130	Ready-made garments new	15.00
131	Ready-made garments old	8.00
132	Regimental bania	50.00
133	Regimental Barber contractor	25.00
134	Regimental halwai, milk or tea shop	25.00
135	Regimental boot shop	25.00
136	Regimental shop	25.00
137	Regimental cycle shop	25.00
138	Regimental mineral water factory	12.00
139	Regimental tailor shop	25.00
140	Regimental washing contractor	25.00
141	Repairer of radios	8.00
142	Repairer of fountain pens	6.00
143	Repairer of locks, umbrellas, torches	5.00
144	Restaurant	20.00
145	Sales representative of tea	15.00
146	Saraf	40.00

Sl. No.	Category	Amount
1	2	3
		Rs.
147	Sharpening of knife, scissors	3.00
148	Silver-smith	10.00
149	Sports goods	10.00
150	Shoe-repairer (shop)	5.00
151	Shoe maker	8.00
152	Shoe maker or seller (Hawker)	5.00
153	Shoe merchant	10.00
154	Stationery	5.00
155	Tailor	3.00
156	Tailoring shop having 2 sewing machines	5.00
157	Tailoring shop having more than 2 sewing machines	10.00
158	Tanner	6.00
159	Tattooist	4.00
160	Tinning of utensils (shop or hawker)	4.00
161	Trunks, boxes, buckets	12.00
162	Utensils aluminium	8.00
163	Utensils all kinds not specified elsewhere	12.00
164	Vaid or Hakim	5.00
165	Watch maker or repairer	8.00
166	Washerman (not being an employee)	3.00
167	Welder	5.00
168	Workshop	8.00
169	Whole-sale dealer in grains, vanaspati, sugar, cigarettes, bidis	30.00
170	Any trade, profession or calling not otherwise specified elsewhere—	
	(a) if the nett annual income does not exceed Rs. 2000/-	10.00
	(b) if the nett annual income does not exceed Rs. 6000/-	20.00
	(c) if the nett annual income exceeds Rs. 6000/-	30.00

NOTES

1. A person would include Hindu undivided family, firm, company and any other legal entity.

2. A year will count from 1st April to 31st March.

3. A person shall be deemed to be carrying on trade, profession or calling in the Cantonment even if his residence, office, or store is out-side the Cantonment but the work is within Cantonment limits.

4. A hawker of any trade, profession or calling, unless specifically provided for, shall pay half the tax prescribed for such trade, profession or calling.

[File No. 53/34/G/L&C/62/3870-C/D(Q&C).]

New Delhi, the 16th December 1964

S.R.O. 414.—The following bye-laws for regulating the construction and maintenance of private latrines within the Cantonment of Delhi made by the Cantonment Board, Delhi in exercise of powers conferred by clause (9) of section 282 and section 283 of the Cantonments Act, 1924 (2 of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government as required by sub-section (1) of section 284 of the said Act, namely:—

Bye-laws for regulating the construction of private latrines and scavenging conditions in Delhi Cantonment.

1. No plan for the construction of a new house or the reconstruction of a house shall be approved by the Cantonment Board unless and until a provision is made therein for the construction of fly-proofed sanitary latrine with adequate drainage of a design as may be approved by the Cantonment Board.

2. The scavenger of a private latrine in the Cantonment shall report to the Cantonment Board whenever a latrine pan provided therein requires repair or renewal. The occupier shall replace the latrine pan whenever required by the Board to do so and shall also ensure that the latrine is not used without a pan.

3. The scavenger shall not carry the night soil over-head in an open receptacle to the public latrine or to the Cantonment Board's filth receptacles. It shall only be carried in a bucket having a collapsible lid or by means of a wheel barrow provided with a covered receptacle.

4. If any person contravenes the provisions of bye-law 2 or bye-law 3, he shall be punishable with fine which may extend to fifty rupees and where the contravention is a continuing one with an additional fine which may extend to five rupees for every day during which such contravention continues after conviction for the first such contravention.

[File No. 12/33/G/L&C/63/3585-C/D(Q&C).]

SATYA PAL SARNA, Under Secy.

